

Trustees' Financial Summary

FY2015-16

Submit ID: 0792-71609831

**** Recalculated ****

44 Rosebud County

0792 Lame Deer Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Lillian Big Man **Phone #:** (406) 477-6305

(Signature)

(Date)

Chair, Board of Trustees: Robert McLean, Jr.

(Signature)

(Date)

County Superintendant Joby Parker

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
175	Alta Care	LOCAL		
207	Title VII, Indian Education	FEDERAL		84.060
313	Title I - Schoolwide	FEDERAL		Federal
340	Title I - Schoolwide	FEDERAL		Federal
393	21st Century Community Learning	FEDERAL		84.287
456	IDEA Part B	FEDERAL		84.027
457	IDEA Preschool	FEDERAL		84.173A
494	Title I - Schoolwide	FEDERAL		Federal
600	IDEA Part B	FEDERAL		84.027
604	IDEA Part B	FEDERAL		84.027
607	IDEA Preschool	FEDERAL		84.173A
608	IDEA Part B	FEDERAL		84.027
697	GEAR UP	FEDERAL		84.334
698	GEAR UP	FEDERAL		84.334
699	GEAR UP	FEDERAL		84.334

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	72,526.82	9,653.97		73,896.40
02	Taxes Receivable - Real and Personal (120-149)	937.62			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	73,464.44	9,653.97		73,896.40
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	72,283.18	1,029.84		8,277.00
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	72,283.18	1,029.84		8,277.00
DEFERRED INFLOWS					
36	Deferred Inflows (680)	937.62			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	243.64	8,624.13		65,619.40
52	TOTAL FUND BALANCE/EQUITY	243.64	8,624.13		65,619.40
53	TOTAL LIABILITIES AND FUND BALANCE	73,464.44	9,653.97		73,896.40

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		171,522.23	(502,410.83)	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			557,261.04	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		171,522.23	54,850.21	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			11,913.61	
25	Other Current Liabilities (621-679)		5,974.72	20,739.51	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		5,974.72	32,653.12	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		165,547.51	22,197.09	
52	TOTAL FUND BALANCE/EQUITY		165,547.51	22,197.09	
53	TOTAL LIABILITIES AND FUND BALANCE		171,522.23	54,850.21	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,133.02	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,133.02	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,133.02	
52	TOTAL FUND BALANCE/EQUITY			1,133.02	
53	TOTAL LIABILITIES AND FUND BALANCE			1,133.02	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			4,111,142.25	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			4,111,142.25	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			269,566.61	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			269,566.61	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,841,575.64	
52	TOTAL FUND BALANCE/EQUITY			3,841,575.64	
53	TOTAL LIABILITIES AND FUND BALANCE			4,111,142.25	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	222.25			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	222.25			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	222.25			
52	TOTAL FUND BALANCE/EQUITY	222.25			
53	TOTAL LIABILITIES AND FUND BALANCE	222.25			

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(554,567.31)			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	558,295.20			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	3,727.89			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,727.89			
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	3,727.89			
53	TOTAL LIABILITIES AND FUND BALANCE	3,727.89			

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,425.31		47,152.60	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	18,425.31		47,152.60	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	18,425.31		47,152.60	
52	TOTAL FUND BALANCE/EQUITY	18,425.31		47,152.60	
53	TOTAL LIABILITIES AND FUND BALANCE	18,425.31		47,152.60	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	537,952.03	362,685.36		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	537,952.03	362,685.36		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	537,952.03	362,685.36		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	537,952.03	362,685.36		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	537,952.03	362,685.36		



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Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	3,994.58	3,992.23
1112	District Levy - Personal Property	369.71	341.68
1190	Penalties and Interest on Taxes	32.72	61.24
1510	Interest Earnings	6,348.89	0.00
1900	Other Revenue from Local Sources	6,851.19	0.00
3110	Direct State Aid	1,087,403.63	1,190,104.15
3111	Quality Educator	115,519.95	108,649.93
3112	At Risk Student	54,163.31	51,442.46
3113	Indian Education For All	8,649.60	9,312.48
3114	American Indian Achievement Gap	77,200.00	86,920.00
3115	State Spec Ed Allowable Cost Pymt to Districts	206,327.88	141,221.93
3116	Data For Achievement	6,360.00	8,920.00
3118	Natural Resource Development	7,749.02	13,360.82
3120	State Guaranteed Tax Base Aid	915,683.50	956,375.84
3444	State School Block Grant	8,701.18	8,701.18
3446	SB96 Block Grant Reimbursement	164.03	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,505,519.19	2,579,403.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	966,040.75	810,674.63
			2XX Personal Services - Employee Benefits	138,523.86	456,122.48
			3XX Purchased Professional and Technical Services	150.00	0.00
			5XX Other Purchased Services	735.44	0.00
			6XX Supplies and Materials	1,142.98	0.00
			810 Dues and Fees	66.68	1.10
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	91,071.53	76,503.15
			2XX Personal Services - Employee Benefits	10,896.77	14,653.97
		22XX	Educational Media Services		
			2XX Personal Services - Employee Benefits	3,984.75	0.00
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	68,599.97	68,599.97
			2XX Personal Services - Employee Benefits	343.46	375.84
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	223,376.02	300,989.96

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	44,329.36	70,520.60
		25XX Support Services - Business			
			1XX Personal Services - Salaries	92,911.80	117,394.21
			2XX Personal Services - Employee Benefits	34,211.35	52,612.10
			5XX Other Purchased Services	22,338.11	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	267,904.27	294,043.01
			2XX Personal Services - Employee Benefits	14,258.72	24,663.03
			4XX Purchased Property Services	141,897.18	0.00
			6XX Supplies and Materials	86,404.83	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	116,023.51	124,777.67
			2XX Personal Services - Employee Benefits	4,956.95	10,731.13
		21XX Support Services - Students			
			1XX Personal Services - Salaries	93,109.91	104,116.76
			2XX Personal Services - Employee Benefits	12,949.01	17,324.09
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	43,969.04	44,358.63
			2XX Personal Services - Employee Benefits	16,691.88	3,851.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,496,888.13</u>	<u>2,592,313.99</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					13,153.69 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,579,403.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,592,313.99 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					243.64 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	103.87	141.87
	2220 County On-Schedule Trans Reimb	36,045.45	35,369.10
	3210 State On-Schedule Trans Reimb	36,045.46	35,369.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		72,194.78	70,880.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	68,433.50	42,470.67
			2XX	Personal Services - Employee Benefits	1,829.06	2,438.50
			4XX	Purchased Property Services	1,379.19	0.00
			6XX	Supplies and Materials	0.00	32,900.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				71,641.75	77,809.17	

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						15,553.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						70,880.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						77,809.17 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,624.13 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,030.29	1,339.56
	1611 National School Lunch Program	7,341.78	6,545.02
	1900 Other Revenue from Local Sources	1,156.50	0.00
	3220 State Food Services Match	0.00	516.43
	4550 Federal Child Nutrition	348,280.80	369,334.84
	4555 School Foods Summer Program - 10.559	17,379.73	13,810.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		375,189.10	391,545.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	153,789.27	178,244.26
			2XX	Personal Services - Employee Benefits	18,915.62	24,061.87
			3XX	Purchased Professional and Technical Services	0.00	150.00
			4XX	Purchased Property Services	2,079.30	2,785.20
			6XX	Supplies and Materials	58,752.16	266,577.58
			8XX	Other Expenditures	0.00	2,605.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				233,536.35	474,424.57	

Schedule Of Changes Worksheet			Fund Code 12
Beginning Fund Balance			148,498.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			391,545.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			474,424.57 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			65,619.40 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,185.66	1,465.84
	2240 County Retirement Distribution	550,000.00	432,306.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>551,185.66</u>	<u>433,772.32</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	192,228.42	226,446.12	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	15,747.09	12,787.32	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	11,964.70	12,373.18	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	42,288.49	55,660.85	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	18,840.09	23,463.50	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	48,267.73	54,129.24	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	28,179.86	29,917.73	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	24,711.76	26,859.81	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	16,080.43	18,333.54	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	10,379.76	6,521.12	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	1,655.43	1,575.18	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	24,262.77	27,850.74	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				434,606.53	495,918.33	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					227,693.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					433,772.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					495,918.33	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					165,547.51	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
175	Alta Care	
	1900 Other Revenue from Local Sources	92,920.15
207	Title VII, Indian Education	
	4130 Title VII Indian Education	69,908.18
313	Title I - Schoolwide	
	4940 Schoolwide Program	54,123.92
340	Title I - Schoolwide	
	4940 Schoolwide Program	465,524.31
393	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	52,911.00
604	IDEA Part B	
	4560 IDEA, Part B, Children with Disabilities	39,875.16
607	IDEA Preschool	
	4570 IDEA Preschool	8,470.00
608	IDEA Part B	
	4560 IDEA, Part B, Children with Disabilities	150,149.84
697	GEAR UP	
	4710 GEAR UP	16,015.27
698	GEAR UP	
	4710 GEAR UP	25,600.99
699	GEAR UP	
	4710 GEAR UP	7,186.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		982,684.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
175	Alta Care				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		92,920.15
			175 Subtotal		92,920.15
207	Title VII, Indian Education				
	413 Title VII Indian Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		53,108.00
			2XX Personal Services - Employee Benefits		16,800.18
			207 Subtotal		69,908.18



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
313	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			6XX Supplies and Materials		49,241.10
		21XX Support Services - Students			
			6XX Supplies and Materials		2,099.46
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		375.00
			5XX Other Purchased Services		2,408.36
			313 Subtotal		54,123.92
340	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		98,413.42
			2XX Personal Services - Employee Benefits		39,552.72
			6XX Supplies and Materials		97,510.53
		21XX Support Services - Students			
			1XX Personal Services - Salaries		44,274.24
			2XX Personal Services - Employee Benefits		8,299.02
			6XX Supplies and Materials		7,541.19
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		4,025.00
			2XX Personal Services - Employee Benefits		725.26
			3XX Purchased Professional and Technical Services		6,019.01
			5XX Other Purchased Services		16,742.42
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries		96,759.12
			2XX Personal Services - Employee Benefits		45,662.38
			340 Subtotal		465,524.31
393	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		44,347.46
			2XX Personal Services - Employee Benefits		8,563.54
			393 Subtotal		52,911.00
604	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
		1XXX Instruction			
			1XX Personal Services - Salaries		30,411.95
			2XX Personal Services - Employee Benefits		9,463.21
			604 Subtotal		39,875.16



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
607	IDEA Preschool				
	457	IDEA Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,340.90
			2XX Personal Services - Employee Benefits		2,129.10
			607 Subtotal		8,470.00
608	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		105,951.24
			2XX Personal Services - Employee Benefits		44,198.60
			608 Subtotal		150,149.84
697	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,246.22
			2XX Personal Services - Employee Benefits		3,395.56
			5XX Other Purchased Services		373.49
			697 Subtotal		16,015.27
698	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		15,347.84
			2XX Personal Services - Employee Benefits		2,629.13
			5XX Other Purchased Services		6,174.71
		21XX	Support Services - Students		
			6XX Supplies and Materials		1,449.31
			698 Subtotal		25,600.99
699	GEAR UP				
	471	GEAR UP			
		1XXX	Instruction		
			5XX Other Purchased Services		6,851.11
		21XX	Support Services - Students		
			6XX Supplies and Materials		335.02
			699 Subtotal		7,186.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					982,684.95



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					22,197.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					982,684.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					982,684.95 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,197.09 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
175 Alta Care	92,920.15	92,920.15	0.00
207 Title VII, Indian Education	69,908.18	69,908.18	0.00
313 Title I - Schoolwide	54,123.92	54,123.92	0.00
340 Title I - Schoolwide	465,524.31	465,524.31	0.00
393 21st Century Community Learning	52,911.00	52,911.00	0.00
604 IDEA Part B	39,875.16	39,875.16	0.00
607 IDEA Preschool	8,470.00	8,470.00	0.00
608 IDEA Part B	150,149.84	150,149.84	0.00
697 GEAR UP	16,015.27	16,015.27	0.00
698 GEAR UP	25,600.99	25,600.99	0.00
699 GEAR UP	7,186.13	7,186.13	0.00
Total	982,684.95	982,684.95	0.00



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	137.86	0.00
	1900 Other Revenue from Local Sources	1,320.00	0.00
	1910 Rentals	60,491.65	71,329.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		61,949.51	71,329.94

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	8XX	Community Services Programs			
		33XX	Community Services		
			4XX Purchased Property Services	27,563.83	25,093.31
			6XX Supplies and Materials	29,487.79	54,731.40
			8XX Other Expenditures	0.00	72.89
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	5,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				62,051.62	79,897.60

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					9,700.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					71,329.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					79,897.60 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,133.02 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	39,584.90	38,560.39
	1900 Other Revenue from Local Sources	95,740.15	43,828.90
	4820 Federal Impact Aid - Title VIII	3,517,944.12	2,746,485.20
	9710 Residual Equity Transfers In	24,743.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,678,013.03	2,828,874.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	238,513.27	570,497.88
			2XX	Personal Services - Employee Benefits	35,555.08	85,092.34
			3XX	Purchased Professional and Technical Services	29,237.73	12,701.13
			4XX	Purchased Property Services	0.00	483.20
			5XX	Other Purchased Services	5,774.72	22,945.44
			6XX	Supplies and Materials	43,628.40	67,179.74
			810	Dues and Fees	688.00	62.00
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services	5,438.00	3,890.75
			5XX	Other Purchased Services	0.00	3,755.00
			6XX	Supplies and Materials	6,182.25	0.00
		222X	Educational Media Services			
			6XX	Supplies and Materials	1,340.97	55.75
		23XX	Support Services - General Administration			
			3XX	Purchased Professional and Technical Services	141,494.94	87,858.36
			5XX	Other Purchased Services	15,025.37	8,530.01
			6XX	Supplies and Materials	62.26	1,515.57
			7XX	Property and Equipment Acquisition	0.00	8,044.00
			810	Dues and Fees	115.00	0.00
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	25,166.71	26,609.76
			2XX	Personal Services - Employee Benefits	130.16	141.52
			5XX	Other Purchased Services	2,689.20	2,406.37
			6XX	Supplies and Materials	7,960.74	783.29
			810	Dues and Fees	73.15	0.00
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	29,579.72	28,979.76
			2XX	Personal Services - Employee Benefits	963.85	1,845.99

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
			3XX Purchased Professional and Technical Services	82,477.08	114,775.18	
			5XX Other Purchased Services	410,456.03	494,755.58	
			6XX Supplies and Materials	22,297.12	20,474.02	
			7XX Property and Equipment Acquisition	0.00	3,272.54	
			810 Dues and Fees	20,294.15	24,244.97	
		26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	36,041.07	48,489.90	
			2XX Personal Services - Employee Benefits	264.84	3,092.75	
			3XX Purchased Professional and Technical Services	7,098.15	5,287.06	
			440 Bldg & Grounds Repair and Main Services	19,471.74	5,064.45	
			4XX Purchased Property Services	41,849.89	179,265.30	
			5XX Other Purchased Services	921.17	96.80	
			6XX Supplies and Materials	22,569.32	85,483.83	
			7XX Property and Equipment Acquisition	244,993.53	178,565.13	
			810 Dues and Fees	1,953.80	59.00	
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	130,799.60	127,165.66	
			2XX Personal Services - Employee Benefits	9,702.74	5,502.97	
			4XX Purchased Property Services	25,921.35	14,058.46	
			5XX Other Purchased Services	1,764.00	1,409.34	
			6XX Supplies and Materials	58,331.75	54,689.73	
			810 Dues and Fees	0.00	92.11	
		4XXX Facilities Acquisition and Construction Services				
			3XX Purchased Professional and Technical Services	0.00	2,300.10	
			7XX Property and Equipment Acquisition	98,580.32	907,180.65	
		52XX Capital Leases or Long Term Notes with Board of Investments				
			840 Principal On Debt	44,626.51	24,290.78	
			850 Interest on Debt	534.78	149.87	
	280 Special Education - Local and State					
		1XXX Instruction				
			1XX Personal Services - Salaries	63,122.27	54,116.28	
			2XX Personal Services - Employee Benefits	1,713.62	4,297.59	
			3XX Purchased Professional and Technical Services	10,618.12	12,823.75	
			5XX Other Purchased Services	1,723.90	2,798.38	
			6XX Supplies and Materials	2,645.71	6,349.79	
			810 Dues and Fees	288.00	0.00	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	11,072.06	0.00	
			2XX Personal Services - Employee Benefits	52.47	0.00	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	17,412.00	17,329.14	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
			2XX Personal Services - Employee Benefits	81.63	94.36	
			5XX Other Purchased Services	12,662.95	7,634.73	
			6XX Supplies and Materials	11,383.17	17,137.99	
			810 Dues and Fees	25.00	0.00	
	840 Custody and Child Care Services					
		33XX Community Services				
			8XX Other Expenditures	2,963.52	2,201.82	
	910 Food Services					
		31XX Food Services				
			4XX Purchased Property Services	185.60	801.75	
			5XX Other Purchased Services	92.00	299.00	
			6XX Supplies and Materials	185,302.89	43,239.81	
	999 Undistributed					
		9999 Undistributed				
			892 Material Prior Period Expenditure Adjustments	60,189.02	0.00	
			971 Residual Equity Transfers Out	125,670.19	917.65	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,377,772.58</u>	<u>3,403,186.08</u>	

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					4,415,887.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,828,874.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,403,186.08	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,841,575.64	(5)



Trustees' Financial Summary

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44 Rosebud County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.27	31.40
	3281 State Technology Aid	2,905.32	2,917.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,939.59</u>	<u>2,948.65</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	2,748.74	0.00	
		25XX	Support Services - Business			
			5XX Other Purchased Services	0.00	2,917.25	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,748.74	2,917.25	

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					190.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,948.65 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,917.25 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					222.25 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	318.54	84.85
	4100 Federal Miscellaneous Grants - Direct from Feds	663,719.15	3,804,359.53
	9710 Residual Equity Transfers In	125,670.19	917.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		789,707.88	3,805,362.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	410	Miscellaneous Federal Grants Direct from Feds				
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	1,052,455.33	3,802,895.53
			8XX	Other Expenditures	0.00	545.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,052,455.33	3,803,441.03	

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					1,806.89 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,805,362.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,803,441.03 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,727.89 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	157.09	207.51
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>157.09</u>	<u>207.51</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					18,217.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					207.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					18,425.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	20,161.94	29,554.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>20,161.94</u>	<u>29,554.78</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	12,207.22	21,961.12
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	4,118.35	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>16,325.57</u>	<u>21,961.12</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	39,558.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,554.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,961.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	47,152.60	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	166,381.29	188,271.68
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	151,556.30	156,937.25
XX	457 1XXX 112	Certified Teacher Staff Salaries	6,527.33	10,748.51
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,247,175.27	1,264,851.59
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	4,775.85	6,432.61
XX	XXX 26XX 41X	Energy Utility Services	141,897.18	138,060.34
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	166,334.00
XX	XXX 4XXX 725	Major Construction Services	1,151,035.65	4,543,742.18
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

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44 Rosebud County

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	67,435.20
b. Related Services Block Grant Entitlement	22,478.40
c. Total Entitlements Subject to Reversion	89,913.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	119,585.09
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	337,335.44
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 82%

Trustees' Financial Summary

FY2015-16

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44 Rosebud County

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	124,777.67	0.00	0.00	0.00	54,116.28
280	1XXX	2XX	10,731.13	0.00	0.00	0.00	4,297.59
280	1XXX	3XX	0.00	0.00	0.00	0.00	12,823.75
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	2,798.38
280	1XXX	6XX	0.00	0.00	0.00	0.00	6,349.79
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	104,116.76	0.00	0.00	0.00	0.00
280	21XX	2XX	17,324.09	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	44,358.63	0.00	0.00	0.00	0.00
280	24XX	2XX	3,851.66	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			305,159.94	0.00	0.00	0.00	80,385.79

385,545.73

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

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44 Rosebud County

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	91,857.00	0.00	0.00	0.00	91,857.00
Buildings	8,040,496.31	0.00	0.00	0.00	8,040,496.31
Machinery and Equipment	998,559.59	0.00	0.00	0.00	998,559.59
Construction in Progress	1,648,945.24	0.00	0.00	0.00	1,648,945.24
Totals at Historical Cost	10,779,858.14	0.00	0.00	0.00	10,779,858.14
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	10,779,858.14	0.00	0.00	0.00	10,779,858.14

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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44 Rosebud County

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	226,961.91	0.00	0.00	0.00	226,961.91	0.00	0.00
Loans Payable	21,155.74	0.00	0.00	0.00	21,155.74	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	248,117.65	0.00	0.00	0.00	248,117.65	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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44 Rosebud County

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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	939,397.06	0.00	939,397.06
Net Pension - TRS	0.00	2,788,022.64	0.00	2,788,022.64